



General Assembly

**Substitute Bill No. 5574**

February Session, 2018



**AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (*Effective July 1, 2018*) Notwithstanding the provisions of  
2       subdivision (76) of section 12-81 of the general statutes, any person  
3       otherwise eligible for a 2016 grand list exemption pursuant to said  
4       subdivision (76) in the city of New Britain, except that such person  
5       failed to file the required exemption application within the time period  
6       prescribed, shall be regarded as having filed said application in a  
7       timely manner if such person files said application not later than thirty  
8       days after the effective date of this section, and pays the late filing fee  
9       pursuant to section 12-81k of the general statutes. Upon confirmation  
10      of the receipt of such fee and verification of the exemption eligibility of  
11      the machinery and equipment included in such application, the  
12      assessor shall approve the exemption for such property. If taxes have  
13      been paid on the property for which such exemption is approved, the  
14      city of New Britain shall reimburse such person in an amount equal to  
15      the amount by which such taxes exceed the taxes payable if the  
16      application had been filed in a timely manner.

17      Sec. 2. (*Effective July 1, 2018*) Notwithstanding the provisions of  
18      subdivision (76) of section 12-81 of the general statutes, any person  
19      otherwise eligible for a 2016 grand list exemption and a 2017 grand list

20 exemption pursuant to said subdivision (76) in the town of Bristol,  
 21 except that such person failed to file the required exemption  
 22 applications within the time period prescribed, shall be regarded as  
 23 having filed said applications in a timely manner if such person files  
 24 said applications not later than thirty days after the effective date of  
 25 this section and pays the late filing fees pursuant to section 12-81k of  
 26 the general statutes. Upon confirmation of the receipt of such fees and  
 27 verification of the exemption eligibility of the machinery and  
 28 equipment included in such applications, the assessor shall approve  
 29 the exemptions for such property. If taxes have been paid on the  
 30 property for which such exemptions are approved, the town of Bristol  
 31 shall reimburse such person in an amount equal to the amount by  
 32 which such taxes exceed the taxes payable if the applications had been  
 33 filed in a timely manner.

34 Sec. 3. (*Effective July 1, 2018*) Notwithstanding the provisions of  
 35 subparagraph (B) of subdivision (74) of section 12-81 of the general  
 36 statutes, any person otherwise eligible for a 2016 grand list exemption  
 37 pursuant to said subdivision (74) in the town of Wallingford, except  
 38 that such person failed to file the required exemption application  
 39 within the time period prescribed, shall be regarded as having filed  
 40 said application in a timely manner if such person files said application  
 41 not later than thirty days after the effective date of this section and  
 42 pays the late filing fee pursuant to section 12-81k of the general  
 43 statutes. Upon confirmation of the receipt of such fee and verification  
 44 of the exemption eligibility of the vehicle included in such application,  
 45 the assessor shall approve the exemption for such property. If taxes  
 46 have been paid on the property for which such exemption is approved,  
 47 the town of Wallingford shall reimburse such person in an amount  
 48 equal to the amount by which such taxes exceed the taxes payable if  
 49 the application had been filed in a timely manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2018</i>	New section

Sec. 2	<i>July 1, 2018</i>	New section
Sec. 3	<i>July 1, 2018</i>	New section

***FIN***      *Joint Favorable Subst.*